

EXHIBIT 3

Assets and Liabilities as of December 31, 2023

Debtor Entities	As of December 31, 2023		
	Total Assets	Total Liabilities	Total Capital
South Hills Operations, LLC	\$ 2,106,725	\$ 3,706,232	\$ (1,599,507)
Monroeville Operations, LLC	\$ 4,143,729	\$ 7,279,695	\$ (3,135,967)
Mt. Lebanon Operations, LLC	\$ 2,299,553	\$ 7,614,133	\$ (5,314,580)
Murrysville Operations, LLC	\$ 2,755,886	\$ 2,427,616	\$ 328,270
Cheswick Rehabilitation and Wellness Center, LLC	\$ 2,438,196	\$ 3,430,354	\$ (992,158)
3876 Saxonburg Boulevard Propco, LLC	\$ 3,275,578	\$ 3,583,458	\$ (307,880)
North Strabane Rehabilitation and Wellness Center, LLC	\$ 1,422,959	\$ 4,041,847	\$ (2,618,887)
100 Tandem Village Road Propco, LLC	\$ 1,770,945	\$ 3,337,260	\$ (1,566,315)
Maybrook-C Briarcliff Opco, LLC	\$ 3,217,991	\$ 7,187,952	\$ (3,969,961)
Maybrook-C Briarcliff Propco, LLC	\$ 11,268,557	\$ 8,745,450	\$ 2,523,106
Maybrook-C Evergreen Opco, LLC	\$ 1,759,336	\$ 315,055	\$ 1,444,281
Maybrook-C Evergreen Propco, LLC	\$ 11,634,439	\$ 9,954,861	\$ 1,679,578
Maybrook-C Kade Opco, LLC	\$ 6,201,790	\$ 5,107,328	\$ 1,094,463
Maybrook-C Kade Propco, LLC	\$ 1,282,746	\$ 1,516,070	\$ (233,324)
Maybrook-C Latrobe Opco, LLC	\$ 999,751	\$ (1,467,884)	\$ 2,467,635
Maybrook-C Latrobe Propco, LLC	\$ 9,303,842	\$ 6,321,892	\$ 2,981,950
Maybrook-C Overlook Opco, LLC	\$ 1,236,599	\$ 7,038,612	\$ (5,802,013)
Maybrook-C Overlook Propco, LLC	\$ 5,396,005	\$ 5,529,403	\$ (133,398)
Maybrook-C Silver Oaks Opco, LLC	\$ 1,114,866	\$ 2,849,921	\$ (1,735,055)
Maybrook-C Silver Oaks Propco, LLC	\$ 3,106,104	\$ 3,707,835	\$ (601,731)
Maybrook-C Whitecliff Opco, LLC	\$ 2,080,992	\$ 3,280,222	\$ (1,199,230)
Maybrook-C Whitecliff Propco, LLC	\$ 12,819,809	\$ 11,100,991	\$ 1,718,818

With respect to the liabilities shown on this exhibit, the Debtors allocate on their internal statements the liabilities owed by the Maybrook Debtors to CIBC, by the Consulate Debtors to CIBC and by the Cuarzo Debtors to Cuarzo, as opposed to reflecting any joint and several liability for those debts.